

MARINE CORPS COMMANDERS  
AND  
THEIR FISCAL RESPONSIBILITIES

NAVMC 1093-FD

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U.S. Marine Corps

**MARINE CORPS COMMANDERS  
AND  
THEIR FISCAL RESPONSIBILITIES**



NAVMC 1093-FD



DEPARTMENT OF THE NAVY  
Headquarters, United States Marine Corps  
Washington 25, D. C.

27 May 1954

This booklet is intended to provide all commanders with answers to their primary questions concerning their responsibilities as related to the administration of appropriated funds.

Information contained herein is informative, not directive in nature; it is presented in question and answer style for the sake of simplicity and brevity; and in some instances is appropriate only to larger commands.

On 1 July 1954, the beginning of fiscal year 1955, commanders will assume greater responsibility for the use of the appropriated funds required for the daily operation of their commands.

Headquarters Marine Corps has published, or otherwise made available, the regulations and instructions with which commanders are expected to conform in the fulfillment of their increased fiscal responsibility. These regulations and instructions are detailed, technical and voluminous. I do not expect all commanders to be fully informed on all the details of each regulation and instruction. Every commander must, however, be sufficiently acquainted with regulations and instructions to ensure intelligent supervision of the financial affairs of his command.

*Lawrence C. Shepherd*

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## GLOSSARY OF TERMS USED

Allotment. An authorization on NavExos Form 2674 by authorized officials of Headquarters Marine Corps (and/or Bureaus and offices of the Navy) granting funds to another office, organization, or station, for specified purpose(s) pursuant to an appropriation; provided that the granting of such funds must be rigidly formal and subject to certain specific procedural, bookkeeping, and reporting requirements.

Allottee (primary allottee). The commander of an activity or organization to which an allotment is issued. He is responsible for the administration of the allotment.

Allotter. The one who issues an allotment.

Appropriated Funds. Public funds that have been authorized for obligation and expenditure by an appropriation act.

Appropriation. An authorization by an Act of Congress to incur obligations for specified purposes and to make payments therefor out of the Treasury.

Budget Estimate. An amount estimated for any element included in a budget.

Expenditure. In appropriation and fund accounting the term "expenditures" commonly means "disbursement less expenditure refunds".

Field command. For the purpose of accounting instructions, any Marine Corps organization or activity other than Headquarters Marine Corps.

Fiscal matters (fiscal affairs). Those actions pertaining to planning for, accounting for, and reporting of the use and status of appropriated funds made available to a commander.

Fiscal officer. An officer charged with the direct responsibility for maintaining the records necessary to reflect the use and status of appropriated funds made available administratively to a commander by allotment, suballotment or by any authorized means whatsoever.

Function. For budget and accounting purposes, a major element of an integrated program, in terms of a clearly defined type of operation. It should not be confused with the organizational features.

Marine Corps Stock Fund Account. (1) An account or entity inclusive of assets (i.e., Cash, Accounts Receivable & Inventories), liabilities (i.e., Accounts Payable & Accrued expenses) and government ownership, reflecting transaction trends of a revolving fund operation in the management of designated categories of inventories controlled by a decentralized self-balancing accounting system. (2) Colloquially - that material financed by the Stock Fund.

NAVEXOS. The abbreviated title denoting the executive office(s) of the Secretary of the Navy at the seat of the government. Used in connection with the title of certain standardized forms for use throughout the Department of the Navy.

Obligations. Amounts of orders placed, contracts awarded, services rendered, and similar transactions during a given period requiring future payment of money.

Overobligations. The incurring of obligations totaling in excess of funds received by any allotment, suballotment, or other authorized means.

Planning estimate. A designation of a target amount as an approximation of the cost of the work specified in the planning letter for purposes of providing a guide concerning the scope of the work.

Suballotment. In the Department of Defense an allotment made by the holder of a primary allotment or of another suballotment, to another agency which is thereby made accountable to it in the same manner as under a primary allotment.

Suballottee. The commander or individual to whom a suballotment is issued.

1. WHY IS THE MARINE CORPS CHANGING TO A NEW SYSTEM OF BUDGETING FOR, CONTROL OF, AND ACCOUNTING FOR FUNDS?

a. To provide budgeting by function as required by law. Higher authority has directed the Marine Corps to submit the FY 1956 budget on a functional basis, and to account for funds by function during FY 1955.

b. To give commanders financial control comparable to control in other areas of responsibility.

c. To cause all personnel to have a more thorough realization of the dollar value of materials being consumed and services being procured as related to dollars made available by the Congress for such purpose.

d. To furnish more realistic and accurate data for budget purposes.

e. To provide a method whereby the Commandant may exact a more efficient use of the resources made available to the Marine Corps.

2. WHAT CHANGES ARE OCCURRING IN THE USE AND CONTROL OF APPROPRIATED FUNDS?

a. Use and control are being decentralized. More Marines are directly involved in the use and control of appropriated funds.

b. Field commanders, rather than Headquarters Marine Corps, now will obligate the greater portion of the funds which are required to operate and maintain field commands. The commander has more freedom of action in the discharge of his command function.

3. ARE THE CHANGES IN THE CONTROL OF FUNDS ADVANTAGEOUS TO A COMMANDER?

Yes. The commander will have authority to make important fiscal plans and decisions. The execution of this increased authority will provide an additional yardstick by which the efficiency of a commander may be measured.

4. WHAT ARE THE FISCAL RESPONSIBILITIES OF A COMMANDER?

a. School himself and subordinates in fiscal matters.

b. Plan his requirements for funds.

c. Submit an annual request for funds and adjustments as necessary to higher authority.

d. Submit estimates of requirements for funds for future years.

e. Plan for use of funds.

f. Administer and account for funds received by allotment or suballotment.

5. WHAT SHOULD A COMMANDER DO REGARDING FISCAL MATTERS WHEN HE IS ABOUT TO ASSUME COMMAND OF AN ORGANIZATION ADMINISTERING APPROPRIATED FUNDS?

a. He should do the same thing concerning fiscal matters as commanders have always done for other command responsibilities, that is, he should acquaint himself with the status of appropriated funds administered by the command to the fullest extent practicable. (It cannot be overemphasized that the responsibility of the commander with respect to the administration of appropriated funds is a personal one, and that, except in exceptional circumstances, allotments, suballotments and planning estimates of appropriated funds which



have been issued to the commander being relieved become the responsibility of the relieving commander immediately after he assumes command. When a commander assumes command, and whether or not he issues an order that all instructions issued by his predecessor remain in effect until revoked by him, he has in fact assumed full responsibility for the results, good or bad, which may accrue as a result of orders in effect within his command.)

b. What the responsibilities of a previous commander are with respect to violations discovered after his relief and which may be attributable to his failure to competently discharge his duties as a commander is a matter for higher authority to pursue upon being apprised of the situation by the incumbent commander or an inspector assigned to investigate alleged irregularities

6. WHAT INFORMATION ON THE ADMINISTRATION OF APPROPRIATED FUNDS SHOULD A COMMANDER PROVIDE TO HIS RELIEF?

He should provide his relief with a complete report of the status of appropriated funds administered by the command, as reflected by the latest official reports to higher headquarters, and current local records. He should also provide his relief such other data relating to fiscal administration and control of appropriated funds within the command as will enable the new commander to efficiently assume his duties in this area of command responsibility. (NAVREGS 0739.)

7. WHAT INFORMATION DOES EACH COMMANDER NEED TO CARRY OUT HIS ASSIGNED FISCAL RESPONSIBILITIES?

a. A commander must have an assigned mission and be aware of the status of his command before he can prepare a fiscal plan to support the performance of the mission. This includes consideration of operational requirements imposed by higher authority, training status, and materiel readiness of his command.

b. He should be familiar with the details of the following documents relating to allotments. (For suballotment procedures see NAVMC 1092-FD paragraph 0902-3.)

(1) Allotment Authorization NAVEXOS 2674 (Appendix 1) - This form is signed by the allottor and authorizes the commander to whom addressed to incur obligations to the amount and for the purpose stated. The cumulative net amount of such authorizations and amendments thereto is available for obligation only during the period(s) specified therein and expires at the end of the fiscal year for which authorized.

(2) Allotment or Project Order Record NAVEXOS 3441 (Appendix 4) - This form is maintained within the command for each allotment granted to the commander and reflects all transactions affecting that allotment. Periodic 3441 status reports on a daily or weekly basis will probably be required by commanders.

(3) Status of Allotment NAVEXOS 3443 (Appendix 5) - This form is submitted monthly to the allottor for each allotment administered by a commander. It is the official notification by each allotment administrator of the status of the allotment. (Reports received at Headquarters Marine Corps are cross checked to insure that all Allotment Authorizations have been recorded.)

c. Commanders who are responsible for submitting a Status of Allotment NAVEXOS 3443 to Headquarters Marine Corps on funds allotted or suballotted to them will be provided monthly with a mechanically prepared listing reflecting the expenditures officially recorded at Headquarters Marine Corps against their allotments. The listing is furnished for the purpose of reconciliation with the local Allotment or Project Order Record NAVEXOS 3441 (Appendix 4). Listings will include charges against funds which the commander has suballotted by means of a local code. The latter charges should be forwarded to the appropriate suballottee.

8. WHAT AUTHORITY DOES A COMMANDER HAVE IN FISCAL MATTERS?

a. A commander may, within limits a/, determine what use will be made of the funds allotted to him by higher authority. The greatest portion of the funds received will be for the operation and maintenance of his command. These funds may be used for such divergent purposes as purchase of stock fund account items, repair of vehicles, maintenance of buildings, purchase of utilities, payment of civilians, or for making obligations for temporary additional duty travel.

b. A commander determines how funds shall be administered locally.

c. Higher authority has directed the maintenance and submission of certain fiscal records and reports. The commander may determine what additional intra-command records and reports are necessary. (Question 19.)

d. A commander may, within limits a/, modify his fiscal plan to support a change of training plans or logistical plans without consulting higher authority.

9. WHAT ARE THE SOURCES OF APPROPRIATED FUNDS FOR THE MARINE CORPS?

a. Funds are provided in the following Marine Corps appropriations:

MILITARY PERSONNEL, MARINE CORPS - for pay, allowances, subsistence, clothing, etc. of regular and reserve personnel on active duty (except those on active duty while undergoing training).

MILITARY PERSONNEL, MARINE CORPS RESERVE - for pay, allowances, clothing, etc. for personnel of Marine Corps Reserve on active duty while undergoing training, or while performing drills or equivalent duty.

MARINE CORPS TROOPS AND FACILITIES - for necessary expenses of troops and facilities of the Marine Corps not otherwise provided for, including maintenance and operation of equipment and facilities, and procurement of military personnel; training and education of regular and reserve personnel; welfare and recreation; procurement and manufacture of military supplies and equipment; transportation of things; industrial mobilization; departmental expenses; and miscellaneous expenses. (This is the appropriation with which field commands are principally concerned.)

MARINE CORPS PROCUREMENT - for expenses necessary for the procurement, manufacture, and modification of armament, ammunition, military equipment and vehicles for the Marine Corps.

b. The Marine Corps benefits from a number of appropriations of other Services and various governmental Departments, for instance:

MILITARY PERSONNEL NAVY - provides pay and allowances for medical personnel assigned to the Marine Corps.

AIRCRAFT AND RELATED PROCUREMENT - provides for construction, procurement, and modernization of aircraft and related equipment for use by the Marine Corps.

AIRCRAFT AND FACILITIES - this appropriation finances operating costs of Naval and Marine aviation, including fuel, overhaul, training, air reserves, and maintenance and operation of stations and other facilities.

c. From excesses in other appropriations the President provided the funds required to initiate the Marine Corps Stock Fund which is now self sustaining. Congress now provides funds in the other Marine Corps appropriations for purchase of Stock Fund Account items. (Appendix 6.)

a/ The limits imposed are set forth in the commander's mission, applicable laws and regulations, current directives, restrictions cited on allotment authorizations, etc.



10. WHAT IS THE FISCAL CYCLE BEGINNING WITH THE FORMULATION OF THE BUDGET AND ENDING WITH THE RECEIVING AND ACCOUNTING FOR FUNDS?

See Appendix 7.

11. WHAT STEPS MUST A COMMANDER TAKE TO OBTAIN APPROPRIATED FUNDS? WHY?

a. Based on mission and guidance received from the Commandant of the Marine Corps, the commander determines what has to be done during time period(s) under consideration.

b. He publishes necessary instructions to his staff and subordinate commanders, and requests estimates of requirements for funds. He is concerned only with the estimated cost of the materials and services that must be provided from funds allotted to him from the appropriation Marine Corps Troops and Facilities. There is no requirement for a commander to initiate steps to obtain funds from Marine Corps appropriations other than Marine Corps Troops and Facilities. Headquarters Marine Corps will budget for and make available funds required in all other Marine Corps appropriations. Appropriated funds provided by other than the Marine Corps are to be requested in accordance with instructions issued by the organization which will provide the funds.

c. He receives estimates together with justification therefor. He evaluates the estimates and determines the requirements for his command.

d. He submits the total estimate of requirement for Marine Corps funds for his command to the Commandant of the Marine Corps. This estimate should be accompanied by such justifications as are required by the Commandant plus any additional data the commander deems advisable in support of his estimate. (It should be noted here that a breakdown of estimates submitted by the Commanding Generals, Fleet Marine Force Pacific and Atlantic is required. This breakdown is needed to provide the Commandant with costs of major units within the cited commands. This is necessary not only for evaluation of fund requests, but to assist the Commandant in justifying fund requests to higher authority.)

e. These submissions by commanders are required to provide the Commandant of the Marine Corps with recommendations from those who use funds as to the funds required to accomplish their assigned missions. The Commandant uses the estimates and justifications submitted by field commanders in submitting the Marine Corps budget estimates to higher authority.

12. HOW DOES A COMMANDER RECEIVE AND DISTRIBUTE APPROPRIATED FUNDS FOR THE USE OF HIS COMMAND?

a. Commanders may receive appropriated funds:

(1) In the form of an Allotment Authorization NAVEXOS 2674 or amendments thereto (Appendix 1).

(2) By message. Each message must be confirmed and superseded by an Allotment Authorization NAVEXOS 2674.

(3) Subordinate commanders may receive appropriated funds from their commanders in the form of a suballotment on an Allotment Authorization NAVEXOS 2674 (Appendix 2), by message, or, provided no NAVEXOS 2674 is available, in the form of a letter setting forth all pertinent details.

b. Commanders may transfer appropriated funds by means of a suballotment using an Allotment Authorization NAVEXOS 2674 in those cases where such action is authorized by NAVMC 1092-FD. In unusual cases, funds may be provided by message, or, provided no NAVEXOS 2674 is available, by letter setting forth all pertinent details. NAVMC 1092-FD, paragraph 0902, sets forth responsibility for suballotted funds.

c. A commander may also make funds available for the use of his subordinates by means of a planning estimate (Appendix 3). Planning estimates do not transfer funds but direct subordinates to assist the allottee in the administration of such funds. Planning estimates relieve the commander of no responsibility for the administrative control of funds.

13. WHAT PLANNING BY A COMMANDER IS DEEMED ADVISABLE PRIOR TO RECEIVING AN ALLOTMENT?

a. The commander must determine whether to control funds by suballotment, by planning estimate, or by a combination thereof (Question 12, and Appendices 2 and 3 refer).

b. He must, based on estimates already submitted and his plan for control of funds, make tentative plans of amounts to be suballotted or to be made available to subordinates by planning estimates.

c. He determines what type organization and what assignment of staff responsibilities will best assist him in executing his assigned fiscal responsibilities. He should establish a system that will provide accurate, timely fiscal records for submission to the Commandant of the Marine Corps or other Headquarters as required by regulation, and that will also provide the statistical data necessary for proper financial control within his command. (Question 22.)

d. He makes general plans as to the areas to be modified if the allotment received varies from his estimate of requirements.

14. WHAT PLANNING AND ACTION IS REQUIRED AFTER AN ALLOTMENT IS RECEIVED?

a. If the allotment equals the estimate, and there is no change in the basis on which the estimate was submitted, the commander should distribute funds as planned.

b. If the allotment is less than the estimate yet barely sufficient to support the assigned mission the commander should determine what functions are to be reduced in scope and execute the revised plan.

c. If the allotment is less than the estimate and insufficient to support the assigned mission on a minimum basis, the commander should so inform the Commandant and recommend change in mission or areas in which execution will have to be below the required standards.

d. If the allotment is greater than the latest estimate and no modification of mission has been received, the commander should place the excess funds in reserve and notify the Commandant of the Marine Corps.

15. WHAT RESTRICTIONS WILL THE COMMANDANT OF THE MARINE CORPS PLACE ON THE USE OF FUNDS ALLOTTED TO COMMANDERS?

The minimum practicable restrictions will be imposed. However, commanders should realize that allowances set forth in Tables of Equipment, Tables of Allowances, and Materiel Allowance Lists, and restrictions as to open purchases, stock levels, contract printing, major repairs and minor construction, etc. remain in effect. For example, the commander may not purchase organizational clothing in excess of allowances prescribed by applicable Table of Allowances or Materiel Allowance List; he is not authorized to purchase and maintain articles in excess of the stock level prescribed by the Commandant of the Marine Corps; and, while he is not permitted to exceed his civilian personnel ceiling, he may hire fewer civilians and apply the savings toward other necessary operation and maintenance costs if he does not violate directives pertaining to the use of military personnel in civilian type billets.



16. IF THE COMMANDANT DIRECTS A CHANGE IN MISSION, WHAT FISCAL ACTION BY THE COMMANDER WILL BE REQUIRED?

a. A change in mission (such as the activation and training of a new unit) requiring additional funds may be received by a commander subsequent to the receipt of an allotment. In this case, the orders directing the change of mission should be accompanied by an amendment to the allotment held.

b. If a change in mission requires additional funds which are not indicated along with the change in mission and the new costs cannot be absorbed within the funds still available in the current allotment, a request for an amendment to the allotment held should be forwarded to the Commandant of the Marine Corps.

c. If a change in mission results in a substantial saving of funds, the Commandant of the Marine Corps should be informed of the amount at once.

17. WHAT AUTHORITY DOES A COMMANDER HAVE TO SHIFT FUNDS FROM ONE FUNCTION TO ANOTHER AS A RESULT OF A LOCAL CHANGE OF PLANS?

a. The commander will request funds for rather specific functions. The Commandant will provide funds for a group of functions and the commander may shift funds within the group of functions for which the allotment was received so as to best support his mission. (For example, a commander may request and receive funds for vehicle operation and maintenance, then, by careful vehicle control and driver indoctrination, save a portion of the allotted funds. If necessary, such savings might be used to fund a more complete weapons maintenance program or to replace web equipment which deteriorates more rapidly than planned.)

b. Funds may not be obligated for purposes other than those for which allotted. (For example, funds allotted for operation and maintenance can not be used for major repair and minor construction.)

18. MAY A COMMANDER ESTABLISH A RESERVE?

A reserve for unplanned-for contingencies or unexpected emergencies may be established by a commander as long as current applicable laws, regulations or directives are not violated.

19. WHAT FISCAL ACCOUNTING REPORT MUST BE SUBMITTED BY COMMANDERS RECEIVING ALLOTMENTS OR SUBALLOTMENTS?

Status of Allotment NAVEXOS 3443 is submitted monthly for each allotment or suballotment received. It is submitted to the Commandant of the Marine Corps and/or the allotter according to instructions contained in NAVMC 1092-FD.

20. WHAT LATITUDE DO COMMANDERS HAVE IN THE AMOUNT OF DETAIL THAT THEY MAY REQUIRE THEIR SUBORDINATES (UNITS, SECTIONS; OFFICES) TO REPORT REGARDING FISCAL MATTERS?

Commanders may require such reports as they deem necessary for the efficient functioning of their commands.

21. WHAT IS THE COMMANDER'S RESPONSIBILITY FOR SUPERVISION?

He has the same responsibility for supervising fiscal affairs as has traditionally been the Marine Corps commander's responsibility for supervising training, operations, logistics and administration.



22. WHO SHOULD HELP THE COMMANDER PERFORM HIS FISCAL FUNCTION?

This question can be answered only by the commander after careful consideration of the magnitude of the task to be accomplished. The Commandant, by letter of 7 April 1954 to all commanding officers on the subject of assignment of fiscal functions, set forth his views as to which staff grouping should be assigned certain of the fiscal functions. Performance of the Fiscal Officer function, that of the individual who is directly responsible for the maintaining of required records relating to allotted funds, may require the full time services of an officer, or, in smaller commands, might well be performed by the commander himself. Provided that a commander receiving an allotment or suballotment has not designated a Fiscal Officer, it is presumed that the commander is his own Fiscal Officer. The function of making plans and recommendations regarding the efficient utilization of funds might be assigned to one or more members of the general or executive staff, it might be performed by the Fiscal Officer when directed by the commander or it might be performed by the commander himself. Each commander must evaluate his own requirement and make his decision as to who should help him in the performance of his fiscal function and what the specific assignment of duties to such personnel shall be.

23. WHAT MUST A COMMANDER DO IN EVENT OF OVEROBLIGATION?

a. Current instructions require that a report be made of every overobligation of appropriated funds. A report is required regardless of the circumstances surrounding the overobligation. Facts presented in the report will be used to determine what further action, if any, is required. Commanders should review Article 31, Uniform Code of Military Justice before submitting this report. Instructions as to the details to be included in reports will be published in the near future.

b. A request for funds, or a request for amendment to an allotment or a suballotment, which has not been approved is no basis or excuse for overobligation.

## BIBLIOGRAPHY

Field Accounting and Reporting Instructions for Appropriation Marine Corps Troops and Facilities, NAVMC 1092-FD of 20 April 1954.

Navy Comptroller Manual, Volumes II and III.

CMC ltr A-644-sd of 9 December 1953 to all CO's subj: Establishment of comptroller organizations in bureaus, headquarters, offices and field activities of the Navy and Marine Corps.

CMC ltr A01-kb of 7 April 1954 to all CO's subj: Assignment of fiscal functions.

Current accounting instructions as contained in applicable Marine Corps Memoranda.

TO Commanding General, Fleet Marine Force, Atlantic, U. S. Naval Base, Norfolk 11, Virginia		ALLOTMENT NO. <b>11012</b>	
FROM a/ Quartermaster General of the Marine Corps (Code CHC) Washington 25, D. C.		TYPE OF ALLOTMENT AUTHORIZATION <input checked="" type="checkbox"/> NEW <input type="checkbox"/> AMENDMENT NO. _____	
TITLE OF APPROPRIATION AND SUBHEAD <b>MCT&amp;F 1955, Training and Operations</b>		APPROPRIATION & SUBHEAD SYMBOL <b>1751106.11</b>	
PURPOSE OF ALLOTMENT (Name of Project) a/ Unit Purchase and Maintenance of Material, and Operational Expenses		QUARTERLY AUTHORIZATION	AMOUNT OF ALLOTMENT
OFFICE PERFORMING ALLOTMENT ACCOUNTING (This data must be provided)		(1)	<b>1,215,789.00</b>
NAME AND MAILING ADDRESS Commanding General, Fleet Marine Force, Atlantic, U. S. Naval Base, Norfolk 11, Virginia	ACCOUNTING NO. <b>67026</b>	(2)	<b>510,000.00 b/</b>
AUTHORIZATION Authority is hereby granted to incur obligations in an amount not to exceed the authority contained herein. When allotments are granted for more than one quarter, amounts authorized for other than the current quarter WILL NOT be taken up until the first day of applicable quarter.		(3)	<b>316,678.00 b/</b>
REFERENCE		(4)	<b>210,000.00 b/</b>
		TOTAL	<b>2,252,467.00</b>
		PREVIOUS TOTAL	<b>-0-</b>
		NEW TOTAL	<b>2,252,467.00</b>
DECREASES ARE SHOWN BY "( )"			

REMARKS

- a/ The Quartermaster General of the Marine Corps has been designated as the officer responsible for issuance of allotments for the purpose cited in accordance with plans previously approved by the Commandant.
- b/ It is desirable that initial allotment authorizations include the total for each of the four quarters of the fiscal year. Unforeseen circumstances may make such action impossible or impracticable.

DATE <b>18 June 1954</b>	APPROVED <b>/s/ W. P. T. Hill</b> <b>W. P. T. HILL</b>
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ALLOTMENT AUTHORIZATION  
NAVEXOS-2674 (9-53)

TO Commanding General, 2d Marine Division, FMF, Camp Lejeune, N. C.		ALLOTMENT NO. <b>11030</b>	
FROM Commanding General, Fleet Marine Force, Atlantic, U. S. Naval Base, Norfolk 11, Virginia		TYPE OF ALLOTMENT AUTHORIZATION <input checked="" type="checkbox"/> NEW <input type="checkbox"/> AMENDMENT NO. _____	
TITLE OF APPROPRIATION AND SUBHEAD <b>MCT&amp;F 1955, Training and Operations</b>		APPROPRIATION & SUBHEAD SYMBOL <b>1751106.11</b>	
PURPOSE OF ALLOTMENT (Name of Project) Unit Purchase and Maintenance of Materiel, and Operational Expenses		QUARTERLY AUTHORIZATION	AMOUNT OF ALLOTMENT
OFFICE PERFORMING ALLOTMENT ACCOUNTING (This data must be provided)		(1)	175,000.00
NAME AND MAILING ADDRESS Commanding General, 2d Marine Division, FMF, Camp Lejeune, N. C.	ACCOUNTING NO. <b>8321</b>	(2)	50,100.00
		(3)	40,000.00
		(4)	45,000.00
AUTHORIZATION Authority is hereby granted to incur obligations in an amount not to exceed the authority contained herein. When allotments are granted for more than one quarter, amounts authorized for other than the current quarter WILL NOT be taken up until the first day of applicable quarter.		TOTAL	310,100.00
		PREVIOUS TOTAL	-0-
		NEW TOTAL	310,100.00
REFERENCE		DECREASES ARE SHOWN BY "( )"	

REMARKS

This is a suballotment in accordance with paragraph 0902-3a(1) of Field Accounting and Reporting Instructions for Appropriation MCT&F, NAVMC 1092-FD.

DATE 25 June 1954	APPROVED /s/ Oliver P. Smith OLIVER P. SMITH
----------------------	--



SAMPLE

Headquarters  
2d Marine Division, FMF  
Camp Lejeune, North Carolina

321:hw  
A3-1  
Ser: 21791  
30 Jun 1954

From: Commanding General  
To: Commanding Officer, 2d Marines, 2d Marine Division, FMF

Subj: Planning estimate 1-55, funds for 1st quarter FY 1955

Ref: (a) Sub-allotment No. 11030 to CG 2dMarDiv FMF for unit purchase and maintenance of materiel, and operational expenses  
(b) Field Accounting and Reporting Instructions for Appropriation Marine Corps Troops and Facilities, NAVMC 1092-FD  
(c) NavCompt Manual, Vol II and III

1. You are hereby directed to administer the sum of ten thousand dollars (\$10,000.00) representing a planned estimate of funds considered necessary to operate and maintain your organization during the 1st quarter, FY 1955. These funds are authorized in reference (a) and the official accounting therefor will be performed at this Headquarters. This letter does not constitute an official suballotment of funds but establishes you as a subordinate suballotment administrator within this command. It is important that the planned estimate of these funds not be exceeded by obligations and/or expenditures. As the official fiscal accounting will be performed at this Headquarters, it is necessary that copies of every obligation and expenditure document be forwarded to this command as executed.

2. The use of these funds must be kept within the purpose of the suballotment, unit purchase and maintenance of materiel and operational expenses.

3. References (b) and (c) contain the official fiscal regulations and instructions pertaining to the use of appropriated funds.

4. The necessary status reports for your information and use in the administration of these planning estimate funds will be provided periodically by this Headquarters from the official fiscal records.

5. The accounting classification data to be shown on every obligation and expenditure document involving these funds is:

Appropriation: 1751106.11 MCT&F 1955

Bureau Control No. 11030

Activity Accounting No. 8321

Code No. 1-55 (Local code to identify planning letter)

Expenditure account numbers as applicable in the 83000, 84000, and 85000 series

6. (Add any additional pertinent instructions desired by commander).

/s/ G. F. GOOD, JR.  
G. G. GOOD, JR.

SAMPLE

Copy to:  
Fiscal Officer, 2dMarDiv

NOTE: This is an example of a planning estimate letter that might be published to a regiment of the division. It is not intended to indicate the Commandant's desires as to how commanders will provide financial support to subordinates.

SAMPLE

ALLOWMENT OR PROJECT ORDER RECORD  
NAVEKOS-3441

SAMPLE

APPROPRIATION AND SUBHEAD 1751106.11

DESCRIPTION OF ALLOWMENT OR PROJECT ORDER

UNOBLIGATED BALANCE

EXPIRATION DATE

DATE OF ENTRY	DESCRIPTION	AUTHORIZED AMOUNT (Includes Increases and Decreases)	OBLIGATIONS		UNOBLIGATED BALANCE	EXPENDITURES			UNEXPENDED BALANCE	STATISTICAL CHARGES	
			DEBIT	LIQUIDATIONS		OUTSTANDING	FROM STORES ACCOUNTS	CIVILIAN LABOR			PUBLIC VOUCHERS
1954 7/1	Alloct Auth Suballotment to 2d MARDIV	1,215,789.00			1,215,789.00					1,215,789.00	
1		a/ (175,000.00)			1,040,789.00					1,040,789.00	
2	MCSFA Regn's		500.00								
2	Open Purch Order		100.00	100.00	1,040,189.00			100.00		1,040,689.00	
9	Various Ldg			400.00	1,040,189.00			400.00		1,040,289.00	
9	MASA Regn's										500.00

a/ Only those suballotments made by separate five digit number decrease Authorized Amount.

SAMPLE

SAMPLE

APPENDIX 4

STATUS OF ALLOTMENT  
NAVEXOS-3443 (1-53)

REPORT-EXOS-7303-1

1. MONTH ENDING 31 Jul 54	2. APPROPRIATION AND S.H. SYMBOL 1751106.11	3. ALLOTMENT NO. 11012
------------------------------	--	---------------------------

4. FROM a/ Fiscal Officer, Fleet Marine Force, Atlantic, U. S. Naval Base, Norfolk 11, Virginia (67026)	6. FOR ALLOTMENT ISSUED TO Commanding General, Fleet Marine Force, Atlantic, U. S. Naval Base, Norfolk 11, Virginia
--	--

5.  
TO: Commandant of the Marine Corps  
(Code CHC)  
Washington 25, D. C.

7. I CERTIFY THAT THE AMOUNTS REPORTED ON THIS FORM ARE BASED ON PRESCRIBED ACCOUNTING RECORDS MAINTAINED UNDER MY DIRECTION

/s/ L. D. Martin a/  
L. D. MARTIN  
SIGNATURE AND RANK  
OF REPORTING FISCAL OFFICER

Fold on this line

8. STATUS OF ALLOTMENT

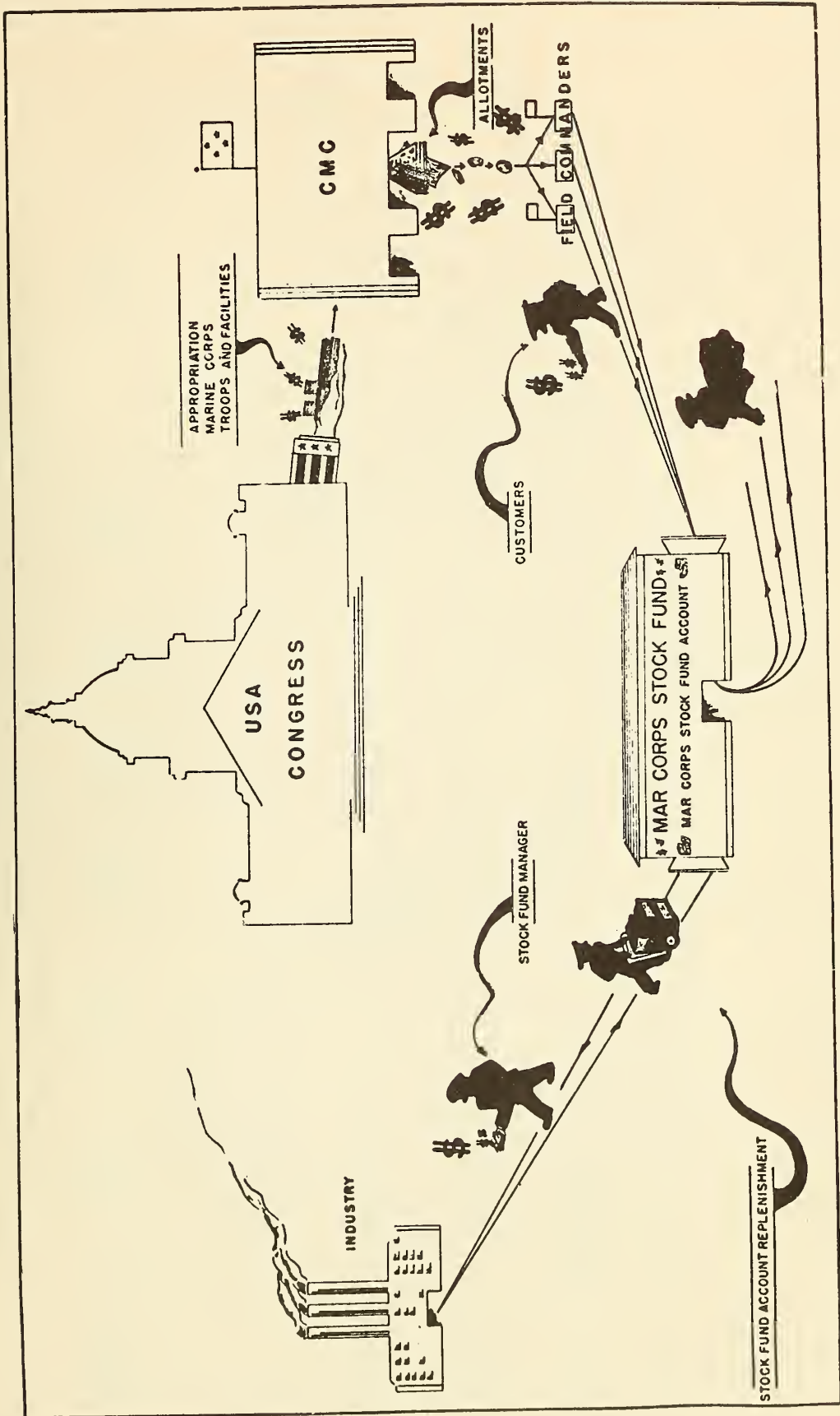
A. ALLOTMENT AUTHORIZATIONS (INCLUDES INCREASES AND DECREASES) RECEIVED PRIOR TO CURRENT MONTH	-0-	
B. ALLOTMENT AUTHORIZATIONS (INCLUDES INCREASES AND DECREASES) RECEIVED, CURRENT MONTH	1,215,789.00	
C. TOTAL AUTHORIZATIONS TO DATE	* - 175,000.00	1,040,789.00
D. CUMULATIVE ADJUSTED OBLIGATIONS THROUGH <u>30 Jun 1954</u> (END OF PRECEDING REPORTING PERIOD) (DATE)	-0-	
E. OBLIGATIONS CURRENT MONTH (INCLUDES ADJUSTMENTS)	100,000.00	
F. TOTAL OBLIGATIONS TO DATE		100,000.00
G. UNOBLIGATED BALANCE (CAPTION C MINUS CAPTION F)		940,789.00

9. REMARKS

* Activity	Suballotment Number	Amount
2d Marine Division (8321)	11030	175,000.00

a/ Although current instructions authorize the fiscal office performing the accounting for the allotment to forward this report, and the Fiscal Officer to sign it, the Commandant of the Marine Corps assumes that the commander concerned is cognizant of and has approved the report.

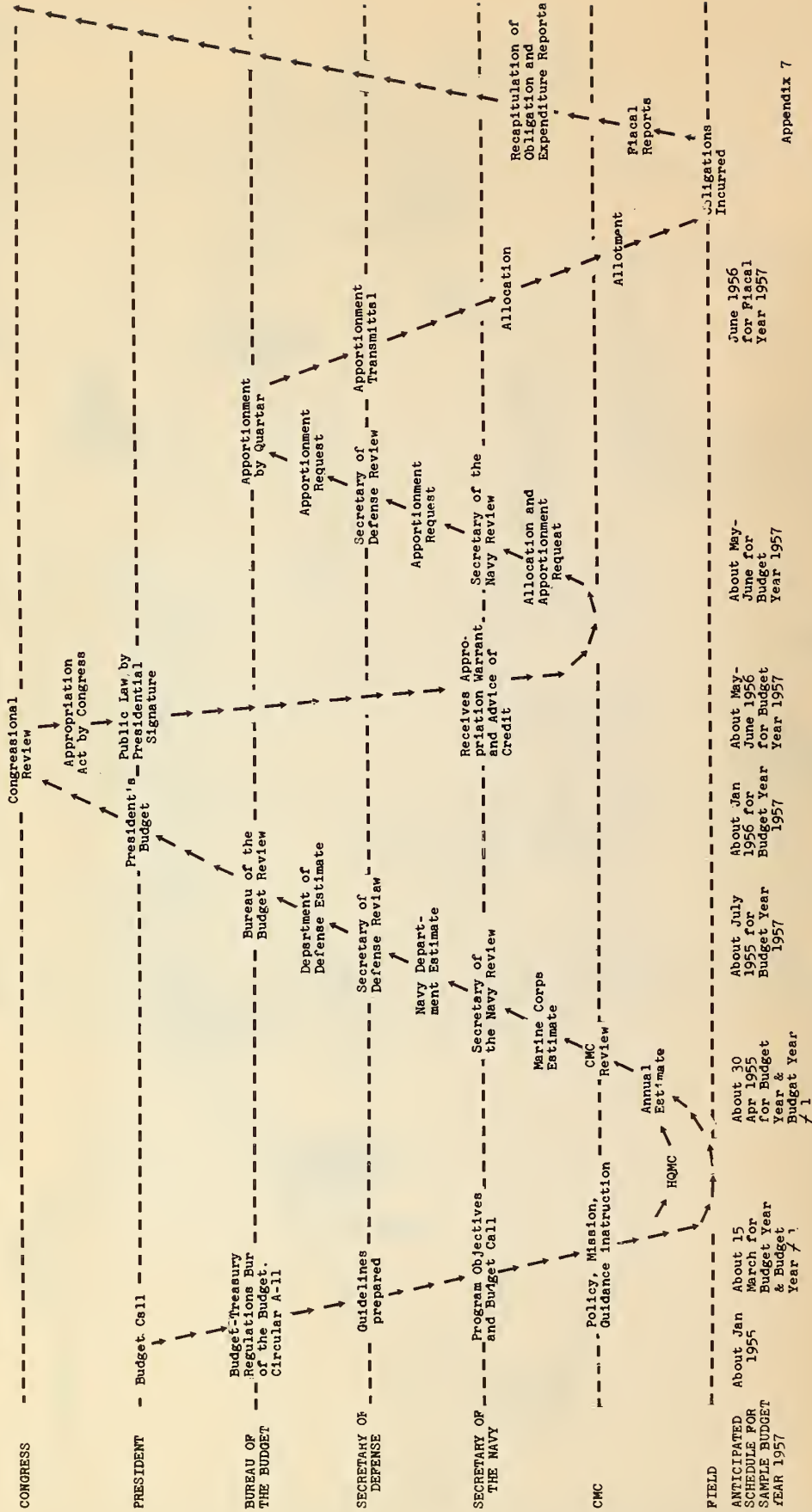




FISCAL CYCLE

Budget Formulation

Budget Execution





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1525	9 "	6 "	"	1932	13 "	10 "	"
1526	9¾ "	7¾ "	"	1933	14 "	11 "	"
1527	10½ "	7¾ "	"	1934	16 "	12 "	"
1528	11 "	8 "	"				

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